Atty. Docket No. JP920010018US1

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<u>REMARKS</u>

DEC 1 1 2006

Claims 1-17 were pending in the instant application at the time of the outstanding Office Action. Of these claims, Claims 1, 4, 5, 7, 8, and 10-17 are independent claims; the remaining claims are dependent claims. Claims 1-7-11, and 15-17 have been allowed. Claims 8-10 and 12-14 stand finally rejected under Section 101 as being directed to non-statutory subject matter. No art rejections have been made against the claims which stand rejected under Section 101.

Applicants have filed herewith an Amendment After Final and have amended Claims 8-10 and 12-14. Of the rejected claims, Claims 8, 10, 12, 13, and 14 are independent claims. Applicants intend no change in the scope of the claims by the changes made by this amendment. It should be noted these amendments are not in acquiescence of the Office's position on allowability of the claims, but merely to expedite prosecution.

Independent Claim 8 has been rewritten to recite "an apparatus for converting into machine language code the source code of a program written in a program language, the apparatus comprising". Independent Claim 10 has been similarly rewritten. Independent Claim 12 has been rewritten to recite "a method, for controlling a computer for conversion of a program to be executed, which permits said computer to perform, the method comprising". Independent Claim 13 has been similarly rewritten. Independent Claim 14 has been rewritten to recite "a method, for controlling a computer to execute an operation, which permits said computer to perform, the method comprising". Dependent

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Claim 9 has also been rewritten to recite "the apparatus according to Claim 8". It is respectfully submitted the Section 101 rejection should now be withdrawn. In the unlikely event this rejection is not withdrawn, further clarification is respectfully requested. See Interim Guidelines for Examination of Patent Applications for Patent Subject Matter Eligibility ("Whenever practicable, USPTO personnel should indicate how rejections may be overcome and how problems may be resolved.").

In view of the foregoing, it is respectfully submitted that Independent Claims 8, 10, and 12-14 are in condition for allowance. By virtue of dependence from what are believed to be allowable Independent Claim 8, it is respectfully submitted that Claim 9 is also presently allowable. Notice to the effect is hereby earnestly solicited. In the unlikely event there are any further issues in this application, the Examiner is invited to contact the undersigned at the telephone number listed below.

Respectfully submitted,

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